Department of Massachusetts

138th Annual Encampment

June 27, 2020

Virtual Meeting

2020 Proceedings

138th Annual Encampment
Virtual

Commander Stuart Chambers: Ed, would you like to say anything before we start the meeting?

Commander in Chief Edward Norris: No.

Commander Stuart Chambers: The Officers and members of the 138th State Encampment for the Department of Massachusetts, Sons of Union Veterans of the Civil War will now come to order. At this point I would like to have Peter Preble say something as we discussed through an email. If you would, please take the meeting for a minute.

Chaplain Peter Preble: Chip and I had talked about how we would handle the Memorial Service for those that we have lost in the past year. Rather than do the full-service as we would normally do, I'll just read the prayer for those we have lost. Let us pray. Our Heavenly Father who art in heaven and Father of us all, we pray Your blessing to abide upon this humble service. Bless the memory of our departed Brothers, bless and comfort those near and dear to them by the ties of flesh and fraternity. Help us, each one, to appreciate more and more the blessings we receive daily, from Your great heart of love, and help us to prove our gratitude for all these good gifts, by our lives of usefulness and integrity. Bless our friends and Brothers everywhere, and may we be worthy of them and You. Lead us graciously by Your strong right hand and make us all to be the citizens we are privileged to be in this goodly land which You have given us. Amen.

Commander Stuart Chambers: I would like to take a moment now, and if Charles would give us the names of the members his camp has lost. If not, maybe Dexter could pass the word on for me.

Council Dexter Bishop: There are three lost to the virus and one extra, so we have 4 names total. Oscar Tator, Sal Caprisi, Ben Baker Senior and Jack Girk.

Commander Stuart Chambers: Thank you Dexter. Dan is that all right?

Secretary Daniel Murray: Yes. There is one other from Camp 26; Edward P Smith.

Chaplain Peter Preble: Would you make sure those names are sent to National?

Secretary Daniel Murray: They should be on the annual report and that has already been sent to National.

Commander Stuart Chambers: We will now have the Pledge of Allegiance to the Flag. I pledge allegiance to the flag of the United States of America and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.
By virtue of the authority vested in me, I hereby declare the 138th Annual Encampment for the Department of Massachusetts, Sons of Union Veterans of the Civil War duly open for the

transaction that may legally and properly come before it.
Dan, would you please do the roll call of officers?

Secretary Daniel Murray: Commander Stuart Chambers?

Commander Stuart Chambers: Present.

Secretary Daniel Murray: Senior Vice Commander Bill Naughton? I know he's here because I saw him. Junior Vice Commander John Dupre?

Junior Vice Commander John Dupre: Present.

Secretary Daniel Murray: Secretary/Treasurer Daniel Murray? Present. Council 1 Kevin Tucker?

Council Kevin Tucker: Present

Secretary Daniel Murray: Council Dexter Bishop?

Council Dexter Bishop: Present.

Secretary Daniel Murray: Council 3 George Maple? I believe he is absent.

Commander Stuart Chambers: He is on his way to Virginia Beach.

Secretary Daniel Murray: Chaplain Peter Preble?

Chaplain Peter Preble: Present.

Secretary Daniel Murray: Eagle Scout Award Officer Ian Knight?

Edward Knight: He is at town meeting checking in voters.

Secretary Daniel Murray: Charles Lewis. Charles is here. Al Smith ROTC Officer?

ROTC Officer Al Smith: Present.

Secretary Daniel Murray: Rod Fraser, Clarion Call Editor?

Clarion Call editor Rod Fraser: Present

Secretary Daniel Murray: I believe that is it for the roll call.

Commander Stuart Chambers: Thank you. I think you are just more than a member and a guest Ed.

Edward Knight: You forgot the Patriotic Instructor.

Secretary Daniel Murray: I got you, Ken London. I am sorry I left you off the list.

Commander Stuart Chambers: Dan would you recognize the other members that are on the screen.

Secretary Daniel Murray: Ed Knight, Dan Geary, Paul Grady, John Wilder, Ed Norris, Van Jabagorian, Don Hays, Richard Lufkin, Charles Lewis, Nathan Knight and Richard Cultrera.

Commander Stuart Chambers: Thank you. I don't think we need the appointment of committees; we don't have anything going on, do we? Do we have any officers reports available? John Dupree.

Junior Vice Commander John Dupre: As Junior Vice Commander, during the course of the year I received two applications through National, John Ginsberg Camp 3188 and James Pinzino Camp 25. That is my report.

Commander Stuart Chambers Thank you. Any other officers to report?

Senior Vice Commander William Naughton: This is my Graves Registration Report. There were 216 names added for Massachusetts burial places over the past year. To the good efforts of Past Department Commander Daniel Murray, we now have regular veteran's markers available if the Camps would let me know. They were a special order from a foundry down in Pennsylvania and I have a pallet full in the garage.

Commander Stuart Chambers: Thank you, Bill.

Secretary Daniel Murray: The Secretary's report. All of the Department reports required by National since last Encampment have been submitted on time. Since the last Encampment, no Camps were suspended for failure to submit the Annual Report. The current Department strength is 153 Brothers. Last year our Department strength was 154 Brothers. Authorization to form a new Camp in Weymouth has been given. If formed, it will be the Col Robert Gould Shaw Camp 54. As of May 31, 2020, there is $13,345.35 in the checking account and $34,909.88 in the savings account. The current value of the Trusts and CD's is $181,286.60. The current market value of the Wells Fargo fund is $769,815.04, which is approximately a 9.1% decrease over last year. The projected annual income from that account is now at $26,550, a $954 increase from last year. Total assets for the Department as of May 31st are $999,356.87, which is an increase of $75,919.13 since last year. The Wells Fargo's accounts were up to almost $1 million until this whole thing hit. It was around $950,000 and then tumbled down to $769,000 and is starting to come up again. That is my report.

Unknown: I make a motion that we accept the Treasurer's report as read.

Unknown: I will 2nd that.

Commander Stuart Chambers: All in favor raise their hand? The report is accepted. Is that it for the reports?

Clarion Call editor Rod Fraser: I have the Clarion Call report if you would like for me to give it at this time, Commander.

Commander Stuart Chambers: Yes.

Clarion Call editor Rod Fraser: The Clarion Call was sent out 4 times last year, one time each quarter. Currently I only have emails for 64 members of the Department. Of note, we do not have

a valid one for Matthew G Davis, the one submitted is getting kicked back. The Department Commander asked all Brothers to bring in one new member and instructed that the new members and sponsors be listed in the Clarion Call. The following new members were reported: Michael Dylan, however he joined the Department of Rhode Island sponsored by myself, Richard Jarvis who joined Hartsuff Camp 50 sponsored by myself, Michael Robie who was sponsored by myself and is joining the Robert G Shaw camp, Glenn Neil Junior who joined the Satuit Camp sponsored by Brother Conley Ford, Michael Passmore joined the Willie Grout Camp and was sponsored by Brother Maurice Healy, Jim Pinzino joined the Willie Grout Camp sponsored by John Dupre. These were all that were reported to me to be included in the Clarion Call. My report is ended, thank you.

Commander Stuart Chambers: Thank you, Rod.

Clarion Call Editor Rod Fraser: I, also Commander, would report on the Susie Taylor Memorial. The Susie Taylor Memorial, the manufacturing of the Memorial is complete. The total cost was $7885.63. This included putting Susie Taylor's name on a headstone which is also underneath. We raised in total $9786 for the project. $2000 was from the National Sons of Union Veterans of the Civil War Memorial grant program. The Department contributed $2875. We had private individual donors who contributed $700. The Military Historical Society of Massachusetts donated $2221. The American Legion auxiliary donated $250. and the Commonwealth of Massachusetts Veterans Memorial grant program contributed $1740. Because of the Covid restrictions, we have not been able to schedule a dedication ceremony. Once the Cemetery gives us the date or dates, we can go back and do that. We still have $1037 in the Susie Taylor Memorial budget that we can use towards the dedication. Once we have the dedication date, I will work with Brother Tucker and others to get the dedication plan to the Cemetery and keep that on track. My report is submitted. Thank you

Commander Stuart Chambers: Thank you. I also want to thank you for a great job you've done on the Clarion Call this past year.

Clarion Call editor Rod Fraser: Thank you Commander, I appreciate it.

Commander in Chief Edward Norris: Is Bruce Frail in the waiting room?

Commander Stuart Chambers: Yes. Dan will you please add him as well.

Secretary Daniel Murray: Sure will.

Commander Stuart Chambers: Thank you.

Paul Grady: Also, Brother Healy is waiting to get in.

Council Kevin Tucker: I do not see Brother Healy in the waiting room.

Paul Grady: He just sent me a message saying he needs to get invited by the host.

Commander Stuart Chambers: See if he can go by the newest email that Kevin sent out.

Council Kevin Tucker: I will just send him another one, don't worry about it.

Commander Stuart Chambers: Do we have any unfinished business out there?

Commander in Chief Edward Norris: I have a question about Camp 54. I thought it was going to be in Boston? Is there a reason we moved it? We couldn't get the Statehouse?

Chaplain Peter Preble: The Statehouse is not available; it would only be available during the daytime unless you want to pay the security folks to let you in. It was location to be determined when I put the application in, and I just used my home address. The location is to be determined but it is more than likely it will be closer to Boston.

Commander In Chief Edward Norris: Okay, so that will allow our potential Brothers that we are targeting to join.

Council Dexter Bishop: The Captain, or whatever his rank is, of the 54th Massachusetts is a fellow by the name of Hinkey. Has anybody had any contact with him?

Chaplain Peter Preble: I've been talking to Benny White.

Council Dexter Bishop: Okay, you want to talk to a fellow by the name of Hinkey and he is very interested in joining. He is in charge of Benny White and all the rest of the others.

Chaplain Peter Preble: Could you send me his contact info?

Council Dexter Bishop: Okay.

Clarion Call editor Rod Fraser: Dexter, I spoke with him and I also went to one, before the Covid hit, I went down to one of the 54th Massachusetts meetings. They brought it up and had talked to Peter about it, so both me and Peter had hit that group.

Council Dexter Bishop: Did you get to talk to David?

Clarion Call editor Rod Fraser: What does he look like? Is he a white guy or a black guy?

Council Dexter Bishop: White guy.

Clarion Call editor Rod Fraser: Yes, I did. I just don't remember names because I talked to a lot of guys there. There was some interest but most of the people, according to them, most of the members of the 54th Massachusetts would be associate members because they're not hereditary.

Commander Stuart Chambers: So, we do meet the requirement of five Sons to form the Camp.

Chaplain Peter Preble: I have six and then Rod has three or four. We are just trying to figure out a time to meet and get the paperwork done. We'll try to get it done so our illustrious Commander in Chief from Massachusetts can sign the Charter. We are hoping to get it done quickly so we can get it signed before he retires.

Commander Stuart Chambers: That would be great. Any other unfinished business?

Commander Chief Edward Norris: Commander I think you skipped over communications.

Commander Stuart Chambers: Dan are there any communications?

Secretary Daniel Murray: I have a thank you from Gordon Shepherd. He said thank you for your recent donation to help restore the Civil War portion of the Cemetery. I hope you'll stop by and see how your donation has been used. Thank you for your continued support.

I have a thank you from Wreaths across America. Thank you for your donation of $255 December 19th. This year will be our wreaths across America Day.

I have an intention to run from Brother Bruce Frail and I will read that. "Hello Brothers, I have the honor to submit my letter of intent to run for the office of Junior Vice Commander in Chief at the 2020 National Encampment which will be held in Atlanta Georgia from the 13th to 16 August 2020. I request your consideration of my candidacy for this position within the National Order of the Sons of Union Veterans of the Civil War. I am a lineal member of the SUVCW by way of the service of my 3rd great-grandfather Hugh Frail Senior who served from 10 September 1862 through 5 July 1865 as private in Company E, 67th Pennsylvania infantry. I joined the SUVCW with my son Benjamin in 2003 and have served in most offices within Major Sullivan Ballou Camp 3, the Department of Rhode Island and many at the National Level. I currently serve as the National Graves Registration Officer, an office I was appointed to in 2009. I, by way of that office, and chair of the National Committee for Graves Registration. I also serve as the chairman of the National Committee on Promotion and Marketing, a member of the National Committee on Communication and Technology, a member of the National Committee on Civil War Memorial Grant fund, a member of the National Special Committee on Veterans of Wars of the United States, a member of the National Special Committee on the Development of the National Headquarters and lastly it has been my honor to serve the Brothers of this Order on the Council of Administration. I ask you to please take some time to read my resume. I thank you for giving your time in this matter and stand ready to talk with whoever wishes to ask me any questions. It would be my honor to serve all of you as Junior Vice Commander in Chief. Very respectfully, in Fraternity Charity in Loyalty, Bruce D Frail, PDC, Council of Administration Sons of Union Veterans of the Civil War."

That is all I have for communications.

Commander Stuart Chambers: Now in going back to unfinished business, are there any other reports or reports of committees? Dan?

Secretary Daniel Murray: I am all done with reports. What do you want for committees?

Commander Stuart Chambers: I didn't know if we had any committees and, if not, we will have a report from the Department Council. Do the Council members have anything to report?

Commander in Chief Edward Norris: Did they audit the books?

Council Kevin Tucker: No, we haven't audited the books yet. Dan has been dragging his feet on getting them to us so...

Treasurer Daniel Murray: The accountant would like the information.

Council Kevin Tucker: We will take care of that audit, nothing to report at the moment, but we are ready for the budget.

Commander Stuart Chambers: That sounds good. So, we can go ahead with the new budget. All set Dan?

Treasurer Daniel Murray: Yes, I am. It is the Council that presents the budget.

Council Kevin Tucker: All right, so we'll just go line by line like we always do. First, the Department Depot rent, Rockland for $1000; it is same as last year. Second, it has been proposed that, and accepted by the officer's endorsement, that we give an additional thousand dollars to the Lynn GAR Hall. They are requesting it for the next 5 years, but we will okay it for one year at a time. The thousand dollars gives them matching funds and helps to push the city and the politicians into putting money into the building. Now, if you've been by, there has been scaffolding for quite a while in the front of the building because the brick façade is falling off. It has to be fixed.

Treasurer Daniel Murray: Kevin, before you go on, I would like to make a motion that as you read each line item, if there is no discussion on that line item, it is passed.

Unknown: I second that.

Commander Stuart Chambers: Any discussion? Being no discussion, all those in favor? Motion passes.

Council Kevin Tucker: The next line item is……

Commander in Chief Edward Norris: I got a problem about Lynn. Can we just call it a donation? They expect because we are a nonprofit to donate some portion and this would show that we are doing that for the community in some way. We don't have anything there.

Council Kevin Tucker: I don't have a problem with that.

Treasurer Daniel Murray: Why don't we just put Department Depot donation?

Council Kevin Tucker: We have equipment there, also. We have all the flags.

Commander in Chief Edward Norris: Oh, okay. I was just thinking that they like to see us donating a certain percentage.

Council Kevin Tucker: Do we just want to rename the rent to donation? On both, Rockland, and on Lynn?

Secretary Daniel Murray: I will make the motion that we do that.

Commander Stuart Chambers: Do we have a second on the motion?

Unknown: I'll second.

Commander Stuart Chambers: All those in favor of the name change, raise your hand? Passes.

Council Kevin Tucker: Next, Department Web Site Hosting for $175. That is unchanged. Department Encampment $2000, we obviously did not use that this year. Next year, hopefully we will be clear of Covid and the vaccine will be available.

Commander in Chief Edward Norris: Do we really need $2000? I mean, we'll have some money up front but we're not going to have a Department Encampment this fiscal year other than the zoom meeting.

Treasurer Daniel Murray: If we leave the money in there, we can move it around if we need to.

Commander in Chief Edward Norris: Okay.

Council Kevin Tucker: Department Officers meetings $1000, the same as last year. Lincoln Birthday Brunch $500, same as last year. Benjamin Butler Ceremony last year was $100. One of our members proposed that we include money for transportation for some Brothers, that we would be able to rent a van for the event and go down to Bourne for the Cemetery ceremony. The Butler Ceremony has been as bad but the Bourne ceremony has been dwindling and we're just trying to get people to attend. So, we added an additional $400 there. All right, no objection. Other Department sponsored events, $1000, same as last year. Department Secretary's office $500, same as last year. Department Treasurer's office: the annual CPA review went up as did the tax form preparation and the new amount required is $2975. The Department Officers bond remains at $300. The Department Officers' travel remains at $3500; it remains the same for each person as last year and you can see the breakdown there. The Department Commander is $1500, the Senior Vice is $500, the Junior Vice is $500, the Secretary is $500, Treasurer is $250 and the Department Chaplain is $250. The Department Delegate travel to National Encampment is $3000; as of right now is unchanged from last year.

ROTC Officer Albert Smith: The $500 increase to hire the van, do you foresee any problems about who drives the van with the insurances and stuff.?

Council Kevin Tucker: I don't think that will be an issue, but that is something else to deal with. I have driven the Department to Gettysburg and back before in a van, so as part of your van rental, get the extra insurance if you need it.

ROTC Officer Albert Smith: All right.

Council Kevin Tucker: The Remembrance Day trip $3000 which is unchanged from last year. Flag Holders, last year was $1500 but we now have the opportunity to get veterans flag holders. We have only been able to get GAR flag holders for a while. So, in order to catch up, we wanted to add another $500 so we can get these in place and where they are needed, so $2000 there. Department Colors Maintenance and Equipment $300. We still need to pick up some harnesses, extra harnesses, to use. The Good of the Order, and these may change depending on how the Covid affects everything, Chelsea Soldiers Home $2500, I am not sure what they're going to let us do. But certainly we can use that money. One of the issues we had, three people from the Soldiers Home passed away. That is in jeopardy now because of the loss of those people.

Commander in Chief Edward Norris: How many members do we have now, at Chelsea?

Council Kevin Tucker: Dexter, do you have that information?

ROTC Officer Albert Smith: I talked to Charlie and I intend to join the Chelsea Soldiers Home as a dual member so that would make up one more.

Council Kevin Tucker: I'm not sure but with the three passing I think we are down to three members.

Secretary Daniel Murray: There are eleven members..

Council Dexter Bishop: There is eleven there because we have the additional members who don't attend because our camp was originally formed with people who don't come to any meetings. So we have about 10 people.

Commander in Chief Edward Norris: Unfortunately, we lost some but they're still in good shape.

Council Kevin Tucker: There is a balance there between the regular members and the Associates.

Council Dexter Bishop: Yes, we have some Associates. We will make it through somehow.

Council Kevin Tucker: So moving on, so Chelsea Soldiers Home, we'll keep that as a line item and use whatever money when they let us in to try to keep recruiting there. Holyoke Soldiers' home, $500. Not sure if we're going to be able to do anything with them. We have the same issues.

Council Dexter Bishop: They have had almost eighty people pass away.

Council Kevin Tucker: I'm not sure that this Holyoke Soldiers' Home is going to fly. Eagle Scouts Awards, same as last year, $150. ROTC Awards, same as last year, $150. Headstone Placement and Cleaning last year we had $800, this year we're up to $1000. Part of that reflects the purchase of D2 for headstone cleaning. Camp 104 has a project coming up with a need to clean headstones. That is another use for the D2. There are a couple of the camps looking for that. We wanted to purchase enough for people to use. I think it is about 20 bucks a gallon or something for every 5 gallons.

Treasurer Daniel Murray: D2 is about $40-$50 per gallon. I will order but that is about what it runs $45-$46 a gallon.

Council Kevin Tucker: This will give us enough for the Department. Also, the other thing is, we have not used headstone placement money. Camp 104 for their project wants to reset the headstones much as they did at Mount Hope Cemetery. It is to try to get them straightened out. It won't be much money as it is mostly labor but there is some gravel to go into that. Recruiting, $700 which is the same as last year. Genealogy research which is really the subscription to Ancestry $200. Bourne Cemetery as was mentioned before, that will include flowers and a van for $500. That is to try to get more people to come down. Because of the location of the camps we'll have to come down with a reasonable location where we can meet to drive people to Bourne. And then other Good of the Order, $500; that is anything from flowers to gifts and any

miscellaneous thing. Total Good of the Order $6200. Podcast, we still want to keep this as a line item, $150, we still need to buy equipment. We've talked about doing a podcast and it really hasn't moved but I think it is worth it. We would like to keep that open. Wreaths Across America sponsorship, last year was $250 and it went up $5. That is a $5 increase.

Commander in Chief Edward Norris: Can I ask a question? The Department of Maine also participates in this and they get money back somehow. Are we getting anything back?

Treasurer Daniel Murray: Not that I know of. I got a letter back from them.

Commander in Chief Edward Norris: They get like $5 back for every wreath they buy.. I don't know how they are doing it.

Council Kevin Tucker: What they do is if you buy X amount, they will give you free wreaths. So to save money...

Commander in Chief Edward Norris: No, I was thinking they were getting money back for X number of wreaths. I just didn't know if that was something we should be looking into.

Council Kevin Tucker: I don't think we buy enough, it may be, but we can look into it anyway.

National Council of Administration Bruce Frail: May I speak to that? I believe that the Department of Maine sells the wreathes that they get to individual parties outside and that's how they get the $5 for wreath.

Council Kevin Tucker: We're not doing that.

Commander in Chief Edward Norris: I think they sell them to themselves.

National Council of Administration Bruce Frail: They very well could.

Commander in Chief Edward Norris: Okay.

Council Kevin Tucker: So, the next item is Miscellaneous for $1000, which is just the reserve fund that we have. So, our budget this year is for $30,355. and last year's budget was $27,875. So that is a couple of thousand dollars increase. I make a motion that the budget be accepted as read.

Multiple unknowns: I'll second.

Commander Stuart Chambers: Any discussion?

Unknown: Yes I just have a question on the Department colors for those starting a new camp. I have no idea what the expenditure would be for colors but is that enough to cover colors for a new camp plus carrying belts and such that they've been talking about?

Council Kevin Tucker: Traditionally we buy station banners for the new camp but we have never bought camp flags. Those are on the camp.

Unknown: Oh okay.

Council Kevin Tucker: It is a little pricey and the camps need to establish themselves.

Commander Stuart Chambers: Any further discussion?

Brother Donald Hayes: Donald Hayes, Baystate Camp 61, will income cover the budget?

Council Kevin Tucker: Don, our income plus the money we had in our checking account more than covers that budget.

Commander Stuart Chambers: With a cushion. Any further discussion?

Brother Edward Knight: Ed Knight, Camp 15, how much under last year's budget were we?

Treasurer Daniel Murray: About $3800 under from last year.

Council Kevin Tucker: So, under $25,000?

Treasurer Daniel Murray: Yes.

Brother Edward Knight: Thank you.

Commander Stuart Chambers: Any further discussion? We have a motion that has been seconded, motion passes. Before we go on to new business, I just want to say a couple of things. There is a member, one of our Brother's I'd like to show appreciation with the Roger L Olson Award as an outstanding Brother. He has done a heck of a job for me and something was sent to him and I hope it arrived, Dan Murray.

Treasurer Daniel Murray: It's a pocket watch, and it says for outstanding service, presented by the Department of Massachusetts SUVCW presented June 27, 2020.

Commander Stuart Chambers: I would also like to recognize another Brother who has been doing a heck of a job in the West. He has done some outstanding service and I would like to congratulate Ed Knight. There has been a slight delay in your award, but it will be sent out to you as soon as I get it squared away. I do appreciate everything you are doing for the Department. Can I have a show of hands please. Now moving on, do we have any new business to discuss?

Clarion Call Editor Rod Fraser: I was thinking that we could pass this by Brother Bruce Frail, who is on the National Committee on Marketing, so I started to say it was my first meeting with them so I'll be on that National Committee helping Brother Frail. One of the things they are looking at doing, what they've already started doing Nationally, is videotaping interviews in order of priority, any living Sons that might still be out there followed by Brothers who have 50 years of service, followed by other Brothers in the Order, especially younger Brothers. We can use these videos as marketing tools to attract more people to be Sons of Union Veterans of the Civil War.

Commander in Chief Edward Norris: Is Perley our longest-serving brother in the Department?

Treasurer Daniel Murray: I think so.

Council Kevin Tucker: In the Department?

Commander in Chief Edward Norris: Yes, who else has been here longer than 30+ years?

Treasurer Daniel Murray: Perley has over 50. I believe he is close to 60.

Commander in Chief Edward Norris: I didn't know we had anybody else that was over 50.

Treasurer Daniel Murray: I don't think so.

Council Kevin Tucker: I have a question for the Commander in Chief. I have been lobbied as one of the Council of Administration people about all of the monument issues going on and whether or not we are going to release some kind of a statement. We know that we released internally the policy of the Sons of Union Veterans but is there any more on releasing something to the public.

Commander in Chief Edward Norris: So, Don Shaw has a committee that is still working on an update to the 2017 policy that we approved in Lansing. Doing that I know that a number of Brothers have come back asking if they could speak to the media on our behalf. We basically said no, but that doesn't stop an individual from speaking up on it but we just asked that you not portray yourself as a representative of the Sons. So, we are waiting for something to be approved.

Council Kevin Tucker: Some of you who might see me on social media know that I have been trying to save the Emancipation monument in Boston. I know the news has been covering the National one in Washington, DC. They are both the same monument but the one in Boston is a copy. There is a petition with about 8000 signatures out there to have it removed so I have contacted the mayor and have been on social media, newspapers and some of the television stations. Originally it was threatened with that if it wasn't out of there, they were going to take a sledgehammer and take it down. If I had appeared there in uniform to counter protest that, I would just have to take off my Sons of Union Veterans badges before the fistfight started, right.

Commander in Chief Edward Norris: That would probably be good.

Council Kevin Tucker: Would anybody like to join me, just let me know.

ROTC Officer Al Smith: There is a meeting, I believe, on Tuesday by the Parks Commission on what to do with the statues.

Council Kevin Tucker: On Tuesday, if you have the time and whatever, just show up.

Unknown: Just email me or send me a message and I'll be happy to assist you.

Council Kevin Tucker: Al, if you have that information could you email it to me? You're muted again, Al.

ROTC Officer Al Smith: I think it's the Arts Commission or the Parks Commission that holds all the meetings on Tuesday. I saw it quickly on the news this morning.

Council Kevin Tucker: All right, I'll take a look. It's definitely run by the Arts Commission, I have been in touch with them.

ROTC Officer Al Smith: I believe that was reported on the news this morning. So you want someone to go with you to the state house?

Council Kevin Tucker: Sure, if you would like to.

ROTC officer Al Smith: In uniform?

Council Kevin Tucker: I don't know about a uniform. I think we could just show up. So, add we can't represent the organization at the Arts Commission meeting.

Commander in Chief Edward Norris: Technically not.

Council Kevin Tucker: For those of you who are not familiar with it, this is a monument to Abraham Lincoln that was created after he was assassinated. It was commissioned by the Freedmans Bureau which was a bunch of former slaves who paid for it. The bulk of it was actually paid for by donations from US Colored Troops. It shows Lincoln is holding the Emancipation Proclamation and there is a slave in front of him who is rising up having broken the chains. The objection to it, and I can understand it, is that it looks like somehow the slave is subservient. People can take it that way, but it was not the intent. If you look at the monument completely and then look at the dedication documents and all, that it wasn't the intent. Taking it down, it is a work of art by Thomas Ball, the same guy that did the George Washington equestrian statue in Boston Public Gardens, it is going to be difficult to figure out where to put it. It belongs to the city of Boston. If it won't remain in Park Square, where will it go? Will it be put in the Boston Public Library I don't think so because it would be an objection to that. I just do not want to see it destroyed. For years the City of Boston, on Abraham Lincoln's death day, would place flowers there and have a ceremony up into the 1940s, I believe. The newspapers complained to the mayor at the time neglecting it. Over the years it just kind of faded away and now it is being equated with white supremacy and kind of being looked at by some of the civil rights groups as a Confederate Monument. It is not that at all; it is called The Emancipation and it is allegorical. It is not about equality; it is about the act of being freed. That is why Lincoln is holding the Emancipation Proclamation and the slave in front is rising up. That was the idea. I'm just trying to give you background on why we should save this monument.

Commander in Chief Edward Norris: Kevin, the policies cover this. Anybody can take a look and probably cite that the Sons of Union Veterans of the Civil War has this policy and you could quote the relevant sections.

Council Kevin Tucker: Maybe I will bring that along with me and quote it.

Commander in Chief Edward Norris: It is public; it is not something that is private that we keep in-house, so anybody can read it.

ROTC Officer Al Smith: If you go on the site of the public notice, they won't let you in, it kicks you out. So, someone is making changes to it. That is the website that you sent me when I addressed that Mister Kennedy from downtown. You go on and it kicks you out.

Council Kevin Tucker: By the way I just want to mention the slave that is depicted in that sculpture was an actual slave. He was a slave in St. Louis that was freed. His descendants, with a group of black men, went to that monument last night to counter protest that you need to say this is art history. It is just the same wild group that wants to tear stuff down. It is not everybody, so we have supporters. Of course, the one in Washington, DC, President Trump has called out the National Guard to fence it off and make sure that it doesn't get hit. The mayor has already stated that he is for removing the monument, the Mayor of Boston. They're just trying to figure out what to do with it once it is taken out of Park Square.

Unknown: I would propose that instead of removing that statue that a more modern one be added to the Park Square area.

Council Kevin Tucker: I agree, but what I think is they want that removed and something new put in its place. Just like Faneuil Hall, if you haven't seen the controversy, they want to take the name away because Faneuil owned some slaves. They wanted renaming Crispus Attucks Hall.

Commander in Chief Edward Norris: When are they going to rename Yale University?

Unknown: The point was that was done in one point of history, 1860, and the other is a more modern piece; one of blacks gaining full civil rights after 150 years of Jim Crow.

Council Kevin Tucker: Yes, I don't know if you've seen this, but there is actually a monument going up to Martin Luther King on Boston Common. There are monuments going up but I'm not sure how the people that are opposed to this will respond to that. I guess Tuesday I'm going to find out.

ROTC Officer Al Smith: Kevin, where do you want to meet on Tuesday?

Council Kevin Tucker: I'll get with you and will try to figure out what time I will get a hold of you.

Unknown: Would it violate the policy if the Department Commander wrote a letter of support; does that violate the policy?

Commander in Chief Edward Norris: I don't know but I certainly wrote letters in support of battle flags in the past. Of course, they were trying to tear those down. Let me think about that; I will get back to you.

Unknown: As a preemptive then I would make a motion that the Department draft a letter to be sent from the Department to whoever needs to go in support of keeping the statue where it is, if it does not violate the policy.

Unknown: I second that.

Council Kevin Tucker: I think I can prepare that and wait for Ed to give me a judgment call.

Commander in Chief Edward Norris: Another thing I wanted to mention, Al, I had sent you an older link that you didn't put the date on there correctly, so we corrected that and then we corrected the title of the link and the description of it as well. So, if you go back into governance

on the National webpage and then go down to National policies, you'll find it. You'll find the link right away and, but we corrected some things in it. Instead of putting like the 15th we put 15st and we decided that didn't look very good.

Clarion Call Editor Rod Fraser: I did a quick Google search on the Arts Commission meeting and sent you a link because it is not in person meeting. If you want, you can send that link to everybody who wants to participate to call in because it is a zoom meeting.

Council Kevin Tucker: So, it is a zoom meeting; we don't have to meet, got that Al?

ROTC Officer Al Smith: Yes, I do, but my question is do we offer alternative places to put that monument just in case.

Council Kevin Tucker: I think we can but you have any idea where?

ROTC Officer Al Smith: Well probably not any of the National Parks because the Federal government would want it.

Council Kevin Tucker: Why would the federal government want it? They own one already.

ROTC Officer Al Smith: They probably don't want all the dispute that goes along with it.

Council Kevin Tucker: Well, they already have that.

ROTC Officer Al Smith: Maybe they could put it in Gettysburg or somewhere.

Council Kevin Tucker: I'm not sure what they're allowed to do but it is owned by the City of Boston and it would have to transfer to somebody else. Maybe we can find out at the meeting.

Unknown: Down at Gettysburg they want to remove 40 monuments as it is.

ROTC Officer Al Smith: Is there anyone that has any concerns about what is going on down south with the Sons of Confederate veterans?

Unknown: What is going on?

ROTC Officer Al Smith: Will they start dragging us into it when they start tearing down all of their monuments? They are a huge organization, but they will be looking for support.

Council Kevin Tucker: That is part of our policy, we just say that we are for preserving all of the history.

Unknown: If you look under the section, I posted the link to the policy.

ROTC Officer Al Smith: Thank you.

Council Kevin Tucker: As Americans, if you have a monument in your community that you don't want it and vote for it and go through the proper channels to remove it there is not much we can say. That is your community, and you have that option to do those things. Tearing it down, destroying or defacing it, that is a different story. That has to be not allowed. If there is no law and order we cannot be a society, that just won't happen. I'm not trying to be political; I am

100% for making sure that what happened to Mister Floyd doesn't happen again, and we have ways of working at that but when mob rules they can do whatever they want. They feel they have the power and don't have to obey the laws.

Commander Stuart Chambers: I think Dan Geary wants to speak.

Brother Dan Geary: Commander I have a question for Kevin through you. I was just wondering if you are aware if there are any GAR halls in the Boston vicinity that are privately owned, if you will, that this statue might be moved to a location such as that, which is essentially private property and not governmental property? I am not aware of any but I wondered if Kevin might be.

Council Kevin Tucker: There are some places like the Union Club in room 27 at the Statehouse but this is not an inside statue, this is a big one. You need a museum or a courtyard. I like the courtyard of the Boston Public Library, but I do not think they will put it there. I do not know of any GAR halls like that. You know how crowded Boston is, space is at a premium in Boston; you can't put it on Commonwealth Avenue; you can put it on the common, but it wouldn't save you anything. Is there a private place, I don't know?

ROTC Officer Al Smith: Kevin, could we put that at the Bourne Cemetery?

Council Kevin Tucker: Yes, if the government would take it, maybe.

Clarion Call Editor Rod Fraser: You know this statue belongs to this City of Boston so the city can decide what they do with the statue. I think they're going to take it down because that is the sentiment right now. My view is the commission votes to take it down and they stick the statue somewhere. We can suggest that they move statue to different places, but it still belongs to the city of Boston. What they decide to do with it or where they decide to put it is up to them. Unless you can get enough signatures to make it a referendum issue at some point, I think all of this is pointless. I don't think we're going to sway this commission.

Council Kevin Tucker: The other issue is I believe, Rod, you are the only one who lives in Boston so he is the only one that has any sway. The Mayor of Boston gets elected in Boston, not outside of Boston, so he doesn't care.

Commander Stuart Chambers: Excuse me for just a second but Edward Knight has to leave. Thank you for your participation Ed. Hope to hear from you soon and hope your family stays safe. Thank you.

Treasurer Daniel Murray: Commander before I forget, we need to put an ad in the National Encampment booklet for Ed Norris. Since we can put it in the budget, we need to pass that.

Council Kevin Tucker: I make a motion that we put an ad in for Ed out of the miscellaneous budget.

Treasurer Daniel Murray: I will second that.

Commander Stuart Chambers: A motion has been made and seconded. All those in favor of putting in an ad, well let's just have a show of hands. Motion passed. Is there any other new business? So we can move on to the nomination of officers. So, we begin.

Treasurer Daniel Murray: For Department Commander I will nominate Stuart Chambers. He has been doing a great job this year and I would like to see him continue for another year.

Senior Vice Commander William Naughton: Are there any other nominations? Are there any other nominations? Are there any other nominations? Are you willing to serve?

Commander Stuart Chambers: Yes.

Council Kevin Tucker: I would like to make a motion if someone is nominated as the sole nominee that the Secretary put forth one vote for that office.

Unknown: Second.

Senior Vice Commander William Naughton: There is a motion and a second. Any discussion? Hearing none, I will call the Secretary to record the vote should there only be one candidate for each office. All in favor? Any opposition? The motion passes.

Council Kevin Tucker: So, Commander Chambers is reelected.

Commander Stuart Chambers: I would like nominations for Senior Vice Commander.

Council Kevin Tucker: I would like to nominate William Naughton as Senior Vice Commander.

Commander Stuart Chambers: Are there any other nominations? Are there any other nominations? Are there any other nominations? The Secretary will cast one vote for William Naughton. Congratulations Bill. Are there any nominations for Junior Vice Commander?

Treasurer Daniel Murray: I will nominate John Dupre for Junior Vice Commander. He is doing a fine job as Junior Vice Commander. He also did an excellent job as Department Secretary when he was the Department Secretary, so I would like to nominate him for another year as Junior Vice Commander.

Commander Stuart Chambers: Are there any other nominations? Are there any other nominations? Are there any other nominations? Secretary will cast one vote the office of Junior Vice Commander. Congratulations John. Any nominations for Secretary; let's double this up Secretary/Treasurer? Are there any nominations?

Council Kevin Tucker: I nominate Dan Murray. I am not sure what we would be doing without him, he has been the rock that the Department has leaned on for a long, long time. He is doing a great job as always.

Commander Stuart Chambers: Are there any other nominations? Are there any other nominations? Are there any other nominations? Will the Secretary/Treasurer cast one vote please. We will now have nominations for the Council of Administration. Are there any nominations for Council?

Council Kevin Tucker: Do we know which seat is available?

Secretary/Treasurer Daniel Murray: George Maple's seat.

Council Kevin Tucker: Can we nominate George Maple even if he is not here?

Secretary/Treasurer Daniel Murray: He sent me an email announcing his intention to run.

Council Kevin Tucker: I nominate George Maple.

Commander Stuart Chambers: Are there any other nominations? Are there any other nominations? Are there any other nominations? Dan would you please cast one vote.

Secretary/Treasurer Daniel Murray: I will. Congratulations, George, wherever you are.

Commander Stuart Chambers: Virginia Beach.

Secretary/Treasurer Daniel Murray: We need to elect delegates.

Commander Stuart Chambers: We need to elect seven delegates.

Commander in Chief Edward Norris: I heard one hundred fifty-three members?

Secretary/Treasurer Daniel Murray: Yes.

Commander in Chief Edward Norris: That means seven.

Commander Stuart Chambers: Do we have any nominations?

Commander in Chief Edward Norris: Just put down names.

Council Kevin Tucker: Anybody that is not a Past Department Commander, raise your hand. Put down these names, Dan Geary, Don Hayes, Nathan Knight, John Dupre, Peter Preble, Rod Fraser and Paul Grady.

Commander in Chief Edward Norris: Is anybody planning on attending the next National Encampment that were not on that list?

Commander Stuart Chambers: Are there any other nominations? Are there any other nominations? Are there any other nominations? Dan cast one vote for each.

Secretary/Treasurer Daniel Murray: I will, and it is done.

Commander Stuart Chambers: We need to elect alternates. Are there any nominations for alternate?

Commander in Chief Edward Norris: I will make a motion that all Brothers in good standing at Department Encampment be elected.

Council Kevin Tucker: I'll second.

Commander Stuart Chambers: We have had a motion that was seconded, is there any discussion? All those in favor raise your hands. All of those opposed raise your hands. Motion passes. I want to thank everybody for their participation.

Secretary/Treasurer Daniel Murray: Would Bruce like to address the Encampment?

Commander Stuart Chambers: Would you, Bruce?

National Council Bruce Frail: Sure. I'm not much of a politician but I appreciate any support that I can get from you guys. Our Departments are right next to each other and I've tried to get to events in your Department. I know most of you guys, and I have some good relationships with several of you. If you know me, you know I speak my mind, not always for the best. But I promise that I will always do what I say I will do or at least try to do so to the best of my ability. Thank you.

Commander Stuart Chambers: I appreciate your participation. Ed, do you wish to address the Encampment?

Commander in Chief Edward Norris: I didn't want to do it earlier because the meeting wasn't official, and I wouldn't be on record saying anything. It doesn't feel like it is anything special for me on this because I have known you guys for many years now. It has been fun being Commander in Chief and I am glad that I can finally install the officers as Commander in Chief. I hope everybody comes down to Atlanta; we are still planning on having the Encampment. It will be a little bit smaller than the past ones, but it will be a real good time. We all have to be aware of the risks and take all the cautions that you feel you need to. We hope to see you there. These virtual meetings have certainly been an interesting event where participation now is 100 Brothers more than last year. I see twenty-two this year and we were at twenty something last year as well, so we are about even. Some of the Departments have doubled the number. We have had some Brothers come in from some remote locations. The Department of the Columbia had a Brother join in from Alaska whom they had never met or seen before. They also had a Brother who was in the service and he joined in from Kuwait. The Department of the Chesapeake Commander Tim McCoy, he lives and works in South Africa. Instead of flying home for his Encampment he did it via Zoom from West Africa which was kind of interesting. I know something will come onto the floor for continuing remote meetings. What we'll do with that most likely is have a non-binding vote. I know what the resolution looks; like there is to be a lot more changes that are needed for the Constitution and Regulations to make this happen. So, we will probably have a nonbinding vote. I've talked to the incoming Commander in Chief with plans to extend my Order to allow virtual meetings at least until the pandemic is settled down. As you know some of the places have started to spike again so we don't know what will happen. If there are any questions on anything, I will be happy to answer them. Seeing none, it was great seeing everybody's faces again even though it would be nicer in person. This is the best we can do. Thank you.

Commander Stuart Chambers: Ed, will you please do the Installation of Officers?

Commander in Chief Edward Norris: Absolutely. I forgot my book so I'm going to have to bring it up on screen. Commander elect, are you prepared to announce your staff appointments?

Commander Stuart Chambers: I am.

Commander in Chief Edward Norris: Secretary, call the role of officers elect and staff appointees who. as their names are called, just raise your hand.

Secretary/Treasurer Daniel Murray: Commander Stuart Chambers, Senior Vice Commander William Naughton, Junior Vice Commander John Dupre, Council 1 Kevin Tucker, Counsel 2 Dexter Bishop, Council 3 George Maple who will be installed later, Daniel Murray Secretary/Treasurer, Patriotic Instructor Kenneth London, Chaplin Peter Preble, Graves Registration Officer William Naughton, Historian Peter Preble, Eagle Scout Coordinator Ian Knight, GAR Highway Officer George Maple, ROTC Officer Albert Smith, Guide Charles Lewis.

Commander in Chief Edward Norris: Brothers, these are your regularly chosen Officers for the next term. If any Brother has any valid reason why any of them should not be installed, let him speak now or forever hold his peace. Officers, you have been selected to positions of great honor and trust; with the Commander, you will be responsible for the financial and material prosperity and interests of this Department and the members of this Encampment confidently expect that your discharge of the duties and responsibilities resting upon you will be conspicuous for zeal, ability and good works. I trust that you appreciate the great confidence placed in you and that you remember that upon the manner in which you discharge the duties of your respective offices will depend very largely on the success or failure of the administration of your Department. Are you now willing to pledge solemnly to the faithful performance of your several duties?

Officers Elect and Appointees: I am.

Commander in Chief Edward Norris: you will raise your right hand, place your left hand on the symbolic Bible and repeat after me, using your name where I do mine. I, Edward Norris, having been regularly chosen as an Officer of the Department of Massachusetts, Sons of Union Veterans of the Civil War hereby renew the sacred obligation given at the time of my initiation, and in the presence of Almighty God and the members of this Encampment here assembled do furthermore solemnly and sincerely promise and declare that I will to the best of my ability, in word and deed, and without fear or favor, faithfully, honestly and impartially perform all the duties of the office upon which I am about to enter, so help me God. You can drop your hands. Commander, by the votes of the members of this Encampment you have been elected to the highest honor within their gift. Your election to this Honorable position is an evidence not only of their regard and appreciation of your work and ability as a Son of a Union Veteran of the Civil War, but it is an assurance that your conduct of the affairs of this Department be characterized by faithful, earnest and conscientious devotion to the responsibilities resting upon you. Grave trusts and grave cares await you and to their faithful performance I now most solemnly direct you. As no work of this nature can be a success without the assistance of the Divine Provider, the Chaplain will ask his assistance and guidance.

Chaplain Peter Preble: Let us pray. Almighty God, our Heavenly Father, we humbly ask Your blessing on these Brothers assembled for installation. Grant them Your wisdom that they may daily perform the duties of the office into which they are to be installed, with the knowledge that Thou art ever watching over them. Keep them in good health that they will not falter on the way. Bless them with Your great mercies that they might be competent to administer the many problems that will confront them. Bless their every action in Your name through the mediation of Your blessed Son, Jesus Christ our Lord. Amen.

Commander Chief Edward Norris: Commander, your Officers are now at their respective stations and I am about to place you in full control. First, I give to your care the Charter of this Department. Prize it for the privileges it bestows and guard it sacredly for the filial heritage it represents. Next, I place in your care the Ritual of our Order and a copy of the Constitution and Regulations for the government of the Sons of Union Veterans of the Civil War, both of which I advise you to study with care, be true to its principles and faithful to its teachings. Lastly, you will receive this gavel the emblem of your authority. One rap calls the Encampment to order and seats the same when standing; two raps calls the officers to their feet; three raps calls up the entire Encampment. Now, by the virtue of the authority invested in me, as the Installing Officer of the Department of Massachusetts, Sons of Union Veterans of the Civil War, I hereby declare the Officers of this Department legally elected, and installed and qualified to enter upon the discharge of their several duties for the term ending spring 2021, or until their successors are regularly elected, qualified, and installed. You already have the badge of your office. Commander, assume your command, be true to your vow, faithful to your trust, unflinching in your loyalty, and rule with civility, partiality and firmness, and may your administration be successful. Congratulations, Chip.

Commander Stuart Chambers: Thank you. I appreciate what you have been doing last year, also. I guess it is time for us end the meeting. There being no further business to come before this Encampment we will proceed to close. You will give attention while the Chaplain asks the blessing of God on our deliberations.

Chaplain Peter Preble: Let us pray our Father in heaven, pray you will deal with the events of this meeting as you deem proper and fitting. Please answer the heartfelt prayers of each one of us as permitted in Your perfect will. Preserve us in health, strength and integrity while we remain here, and when our mission on earth is ended, take us to a better world. Amen.

Commander Stuart Chambers: Brothers, we're about to leave this Encampment to retire to our respective homes. Let us regulate our conduct so as to bring honor and credit upon the great patriotic organization we represent. May we be faithful to our vows, mindful of our duties and exhibit toward each other an unbroken fraternity, a tender charity and unswerving loyalty. I now declare the 138th Annual Encampment of the Department of Massachusetts, Sons of Union Veterans of the Civil War duly closed.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

FINANCIAL STATEMENTS-CASH BASIS
WITH
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

Table of Contents

	Page
Independent Accountant's Review Report	1-2
Financial Statements:	
Statements of Assets, Liabilities, and Net Assets - Cash Basis	3
Statements of Revenues, Expenses, and Other Changes in Net Assets - Cash Basis	4-5
Notes to Financial Statements	6-12

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Sons of Union Veterans of
the Civil War Mass Dept
Brentwood, NH 03833-6206

We have reviewed the accompanying financial statements of SONS OF UNION VETERANS OF THE CIVIL WAR MASS DEPT (a non-profit organization), which comprise the statements of assets, liabilities, and net assets - cash basis as of March 31, 2020 and 2019, and the related statements of revenues, expenses, and other changes in net assets - cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting priciples generally accepted in the United States of America. Our conclusion is not modified with repect to this matter.

Sincerely,

Mark S. Mueller CPA
October 22, 2020

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS - CASH BASIS

MARCH 31,

ASSETS

	2020	2019
Assets:		
Cash and Cash Equivalents	$ 46,911	$ 12,018
Certificates of Deposit	39,030	70,905
Investments at Fair Market Value	710,243	850,366
Certificates of Deposit - Restricted	142,337	141,987
Refundable Federal Withholding Tax	116	-
Total Assets	$ 938,637	$ 1,075,276

LIABILITIES & NET ASSETS

Net Assets:		
Without Donor Restrictions	$ 796,300	$ 933,289
With Donor Restrictions	142,337	141,987
Total Net Assets	938,637	1,075,276
Total Liabilities & Net Assets	$ 938,637	$ 1,075,276

(See Accompanying Notes and Independent Accountant's Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS - CASH BASIS

YEAR ENDED MARCH 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Membership Fees	$ 5,847	$ -	$ 5,847
Donations	1,481	-	1,481
Dividend and Interest Income	25,934	1,772	27,706
Realized Gain (Loss) on Investments	-	-	-
Unrealized Gain (Loss) on Investments	(140,191)	-	(140,191)
Total Revenues and Gains	(106,929)	1,772	(105,157)
Net Assets Released from Restrictions	1,422	(1,422)	-
Total Support, Revenue, and Gains	(105,507)	350	(105,157)
Program Expenses:			
National Membership Fees	3,285	-	3,285
Encampment Expense	1,980	-	1,980
Good of the Order	7,786	-	7,786
Rememberance Day	3,553	-	3,553
Flag Holder Expense	1,500	-	1,500
Travel	5,461	-	5,461
Meetings	1,790	-	1,790
Miscellaneous	1,257	-	1,257
Total Program Expenses	26,612	-	26,612
Management and General			
Rent	-	-	-
Donations	-	-	-
Insurance	494	-	494
Office Expense	1,751	-	1,751
Professional Fees	2,625	-	2,625
Total Management and General Expenses	4,870	-	4,870
Total Expenses	31,482	-	31,482
Change in Net Assets	(136,989)	350	(136,639)
Net Assets Beginning of Year	933,289	141,987	1,075,276
Net Assets End of Year	$ 796,300	$ 142,337	$ 938,637

(See Accompanying Notes and Independent Accountants Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

STATEMENT OF REVENUES, EXPENSES, AND OTHER CHANGES IN NET ASSETS - CASH BASIS

YEAR ENDED MARCH 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Membership Fees	$ 23,927	$ -	$ 23,927
Donations	-	-	-
Dividend and Interest Income	26,623	305	26,928
Realized Gain (Loss) on Investments	60,744	-	60,744
Unrealized Gain (Loss) on Investments	88,418	-	88,418
Total Revenues and Gains	199,712	305	200,017
Net Assets Released from Restrictions	305	(305)	-
Total Support, Revenue, and Gains	200,017	-	200,017
Program Expenses:			
National Membership Fees	31,795	-	31,795
Encampment Expense	4,905	-	4,905
Good of the Order	4,181	-	4,181
Rememberance Day	3,649	-	3,649
Flag Holder Expense	-	-	-
Travel	1,936	-	1,936
Meetings	791	-	791
Miscellaneous	1,062	-	1,062
Total Program Expenses	48,319	-	48,319
Management and General			
Rent	1,000	-	1,000
Donations	1,000	-	1,000
Insurance	247	-	247
Office Expense	170	-	170
Professional Fees	2,600	-	2,600
Total Management and General Expense	5,017	-	5,017
Total Expenses	53,336	-	53,336
Change in Net Assets	146,681	-	146,681
Net Assets Beginning of Year	786,608	141,987	928,595
Net Assets End of Year	$ 933,289	$ 141,987	$ 1,075,276

(See Accompanying Notes and Independent Accountant's Review Report)

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

1. Nature of Activities and Significant Accounting Policies

a) Nature of Activities:

The Organization was formed in 1881 and declared to be incorporated and domiciled in the District of Columbia. The Organization's purpose is to perpetuate the memory of the Grand Army of the Republic and the men who saved the Union from 1861 to 1865 through preserving and making available for research documents and records pertaining to its members. Other activities include honoring all those who served our country patriotically and teaching patriotism and duties of citizenship.

b) Basis of Presentation:

The accompanying financial statements have been prepared on the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. Net assets, revenues, expenses, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time or are maintained in perpetuity. When a restriction expires, restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

c) New Accounting Prounouncements

In 2016, the Financial Accounting Standards Board (FASB) issued accounting standards update (ASU) 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*. The Sons of Union Veterans of the Civil War Mass Department adopted the provisions of this new standard for the year ended March 31, 2019. In addition to the changes in terminology used to describe categories of net assets throughout the financial statements, new disclosures were added regarding liquidity and the availability of resources, and the addition of a statement of expenses by both nature and classification.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

1. Nature of Activities and Significant Accounting Policies (Continued)

c) New Accounting Prounouncements (Continued)

In June 2018, the FASB issued ASU No. 2018-08 - Not-for Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all entities that receive or make contributions. The ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional, which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted this standard prospectively for contributions received for the fiscal year ended June 30, 2020. The Organization does not make significant contributions and the impact of ASU No. 2018-08 related to contributions made is not expected to be material to the financial statements or disclosures.

d) Cash and Cash Equivalents:

Cash and cash equivalents consist primarily of demand deposit accounts and certificates of deposit with maturities of 3 months or less. Cash and cash equivalents are stated at cost, which approximates market value.

e) Contributions:

Contributions, including unconditional pledges, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Pledges are recognized when the conditions on which they depend are substantially met. Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributions of investments are recorded at the fair market value at the date of the gift.

f) Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market value in the statements of financial position.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

1. Nature of Activities and Significant Accounting Policies (Continued)

g) Income Taxes:

The Organization is exempt from federal tax under Section 501(c)(4) of the Internal Revenue Code. It is also exempt from state and local income taxes.

On April 1, 2009, the Organization adopted the provisions of FASB ASC-740-10, *Accounting for Uncertainty in Income Taxes*. FASB ASC-740-10 requires that a tax position be recognized or derecognized based on a 'more-likely-than-not' threshold. This applies to positions taken or expected to be taken in a tax return. The implementation of FASB ASC-740-10 had no impact on the Organization's statement of assets, liabilities, and net assets or statement of revenues, expenses and other changes in net assets. The Organization does not believe its financial statements include (or reflect) any uncertain tax positions.

The Organization files information returns in the U.S. Federal jurisdiction. With few exceptions, the Organization is no longer subject to U.S. Federal information return examinations by tax authorities for years before 2017.

i) Concentrations of Credit Risk:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and certificates of deposit. The Organization maintains its cash in bank deposit accounts, the balances of which, at times may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At March 31, 2020 and 2019, the Organization did not have deposits in excess of FDIC insured limits. The Organization has not experienced any losses in such accounts.

2. Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

	2020	2019
Cash	$ 46,911	$ 12,018
Total	$ 46,911	$ 12,018

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

3. Availability of Financial Assets

The Organizations financial assets available within one year of the balance sheet date for expenditures were as follows at March 31:

	2020	2019
Cash and Cash Equivalents	$ 46,911	$ 12,018
Certificates of Deposit	39,030	70,905
Investments at Fair Market Value	710,243	850,366
Financial Assets available to meet cash Needs for general expenditures within one year	$ 796,184	$ 933,289

4. Fair Value Measurements:

ASC 820-10-50, *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10-50 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

4. Fair Value Measurements(continued):

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Assets at Fair Values as of March 31, 2020.

	Level 1	Level 2	Level 3	Total
Publicly Traded Securitieis	$ 710,243	$ -	$ -	$ 710,243

The following schedule summarizes the investment return and its classification in the statement of activities.

	March 31, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Dividend and Interest Income	$ 25,703	$ -	$ 25,703
Realized Gains and Losses On Investments	-	-	-
Unrealized Gains and Losses On Investments	(140,191)	-	(140,191)
	$ (114,488)	$ -	$(114,488)

Assets at Fair Values as of March 31, 2019.

	Level 1	Level 2	Level 3	Total
Publicly Traded Securities	$ 850,366	$ -	$ -	$ 850,366

The following schedule summarizes the investment return and its classification in the statement of activities.

	March 31, 2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Dividend and Interest Income	$ 25,628	$ -	$ 25,628
Realized Gains and Losses On Investments	60,744	-	60,744
Unrealized Gains and Losses On Investments	88,418	-	88,418
	$ 174,790	$ -	$ 174,790

SONS OF UNION VETERANS
OF THE
CIVIL WAR MASS DEPT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED

MARCH 31, 2020 AND 2019

4. Method Used for Allocation of Expenses Among Program and Management and General Expenses

Expenses in the statements of revenue, expenses, and other changes in net assets are listed by their function. The organization has not allocated any expenditures between functions for the years ending March 31, 2020 and 2019.

5. Net Assets with Donor Restrictions:

Permanently Restricted Net Assets are for the following purposes:

	2020	2019
Arnold William Copenhagen Fund Investments in perpetuity, income available to the post for relief work and the decoration of graves of veterans of the Civil War.	$ 47,126	$ 47,070
Margaretha Myers Fund Investments in perpetuity, income available to provide proper care of lot# 814 Hyacinth, Mount Auburn Cemetery, Cambridge, Massachusetts.	14,090	14,071
Charles F. Ellis Fund Investments in perpetuity, income available to carry on the charitable, benevolent, educational, and patriotic work of Camp 81 including proper observance of Memorial Day, and other patriotic anniversaries.	17,304	17,284
George C. Marshall Fund Investments in perpetuity, income available to carry on the charitable, benevolent, educational,and patriotic work of the Camp including the proper observance of Memorial Day and other patriotic anniversaries.	14,010	13,993
Robert & Ethel Wood Fund Investments in perpetuity income available to place a wreath at each Christmas season on the graves of Robert and Ethel Wood, Cedar Grove Cemetery, Lot# 3298 Dorchester, Massachusetts.	27,045	27,038
Loring Fund	22,762	22,531
	$ 142,337	$ 141,987

7. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through October 7, 2020, the date which the financial statements were available to be issued.

The coronavirus (COVID-19) pandemic has developed rapidly in 2020, with a significant number of cases globally. Measures taken by various governments to contain the virus have significantly affected economic activity. The NCLT has taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our people, social distancing, and the ability to work from home.

At this stage, the impact on the Organization and operations has not been significant to date and we expect this to remain the case. We will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our organization's mission in the best and safest way possible without jeopardizing the health of our people.

We also refer to note 3 Availability of Financial Assets, which shows a significant amount of assets available within in one year to meet financial obligations of the Organization.

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